

# AGENDA

## UTAH COUNTIES INDEMNITY POOL BOARD OF DIRECTORS MEETING

Thursday, February 15, 2018, 1:00 p.m.

UAC/UCIP Building, 5397 S Vine, Murray, Utah

1:00 Open Meeting, Pledge of Allegiance Bruce Adams

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### ITEM ACTION

1.	Introduction of Education & Training Specialist	Sonya White
2.	Review/Excuse Board Members Absent	Bruce Adams
3.	Review/Approve December 21, 2017 Meeting Minutes	Karla Johnson
4.	Ratification/Approval of Payments and Credit Card Transactions	Karla Johnson
5.	Review/Approve Interest Charged on Late Contribution Payment	Sonya White
6.	Review/Approve Director/Officer Conflict of Interest Statements	Bret Millburn
7.	Review/Approve County Related Entities Membership	Mike Wilkins
8.	Review/Approve Coverage Addendum Amendments—Member Endorsement	Johnnie Miller
9.	Review/Approve Board Training Policy Amendments	Johnnie Miller
10.	Review/Approve Investment Policy Amendments	Johnnie Miller
11.	Review/Approve Service Contracts	Johnnie Miller
12.	Review/Approve Law Enforcement Committee Chair Resignation from the Board	Bruce Adams
13.	Nominating Committee Report—Review/Appoint Law Enforcement Committee Chair	Bret Millburn
14.	Review/Appoint Members of the Committees of the Board	Bruce Adams
15.	Audit Committee Report—Review/Approve Separation of Duties	Karla Johnson
16.	Review/Approve Internal Accounting Controls Policy Amendments	Sonya White
17.	Review/Approve Executive Staff Appointments	Bruce Adams
18.	Personnel Committee Report—HRA/Compensation Analysis	Deb Alexander
19.	Set Date and Time for Closed Meeting to Discuss Character, Professional Competence, Physical/Mental Health of an Individual	Bruce Adams
20.	Action on Personnel Matters	Bruce Adams
21.	Set Date and Time for Closed Meeting to Discuss Pending or Reasonably Imminent Litigation	Bruce Adams
22.	Action on Litigation Matters	Dale Eyre

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### INFORMATION

23.	Chief Executive Officer's Report	Johnnie Miller
24.	Other Business	Bruce Adams

Electronic Meeting Notice: 515-604-9807, Participant Passcode: 675642 Anchor Location: 5397 S Vine, Murray, UT

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5397 S Vine Street, Murray, UT 84107-6757  
(801)565-8500 or [ucip.utah.gov](http://ucip.utah.gov)



**BOARD OF DIRECTORS' MEETING  
MINUTES**

February 15, 2018, 1:00 p.m.

UAC/UCIP Building, 5397 S Vine, Murray, Utah

**BOARD MEMBERS PRESENT**

Bruce Adams, *President*, San Juan County Commissioner  
Bret Millburn, *Vice President*, Davis County Commissioner  
Karla Johnson, *Secretary/Treasurer*, Kane County Clerk/Auditor  
Alma Adams, Iron County Commissioner  
Deb Alexander, Davis County Human Resources Director  
William Cox, Rich County Commissioner  
Dale Eyre, Sevier County Attorney  
Jim Kaiserman, Wasatch County Surveyor  
Mike Wilkins, Uintah County Clerk/Auditor

**BOARD MEMBERS TELEPHONICALLY**

Mark Whitney, Beaver County Commissioner

**BOARD MEMBERS ABSENT**

James Ebert, Weber County Commissioner  
Victor Iverson, Washington County Commissioner

**OTHERS PRESENT**

Johnnie Miller, UCIP Chief Executive Officer  
Sonya White, UCIP Chief Financial Officer  
Alex Getts, UCIP Education & Training Specialist

**Call to Order**

Bruce Adams called the meeting of the Utah Counties Indemnity Pool's Board of Directors to order at 1:00 p.m. on February 15, 2018, and welcomed those in attendance. William Cox led the Pledge of Allegiance. Bruce Adams presented UCIP's CEO Johnnie Miller with an award on behalf of the Board and staff in honor and recognition of Miller's forthcoming Association of Governmental Risk Pool's (AGRIP) Excellence in Service Award. Karla Johnson recommended that the Utah Association of Counties (UAC) acknowledge Miller and the significance of this award at the Counties Management Conference in April.

**Introduction of Education & Training Specialist**

Sonya White introduced Alex Getts as the new Education & Training Specialist for UCIP. Getts previously worked for the University of Utah. Getts explained that he is currently working on organization for the April UAC Management Conference and UCIP's social media presence.

**Review/Excuse Board Members Absent**

Jim Kaiserman made a motion to excuse James Ebert and Victor Iverson from this meeting. Mike Wilkins seconded the motion, which passed unanimously.

**Review/Approve December 21, 2017 Meeting Minutes**

The draft minutes of the Board of Directors meeting held December 21, 2017 were previously sent to the Board Members for review (see attachment number one). Karla Johnson made a motion to approve the December 21, 2017 Board of Directors meeting minutes as written. Mike Wilkins seconded the motion, which passed unanimously.

#### **Ratification/Approval of Payments and Credit Card Transactions**

Karla Johnson reported that she has reviewed the payments made, the payments to be made and the credit card transactions of the Pool as of February 15, 2018 (see attachment number two). Karla Johnson made a motion to approve the payments made, the payments to be made and the credit card transactions as presented. Deb Alexander seconded the motion, which passed unanimously.

#### **Review/Approve Interest Charged on Late Contribution Payments**

Sonya White explained that pursuant to the UCIP Bylaws Article 4.7 Members shall have the obligation to: (a) Pay promptly all contributions and other payments to the Pool at such times and in such amounts as shall be established in accordance with these Bylaws. Annual contributions are due on or before the first day of January of the applicable fund year. Members making payments, or portions thereof, postmarked after January 31 shall be charged interest calculated daily at two percent above the rate that the Pool would have earned if the contributions had been deposited with the Public Treasurers Investment Fund (PTIF). White reported that a few of the member contributions were received with a postmark after January 31 (see attachment number three). The amount of interest calculated is minimal. Mike Wilkins made a motion to waive the interest fees on all payments received to date. William Cox seconded the motion, which passed unanimously.

#### **Review/Approval Director/Officer Conflict of Interest Statements**

Pursuant to the UCIP Bylaws Article 14 Conflict of Interest and Disclosure. Sonya White provided the Board with a Conflict of Interest Disclosure and requested that each director and officer complete, sign and return to White prior to the next Board meeting. Bret Millburn will present the Disclosures at the next Board meeting in April.

#### **Review/Approve County Related Entities Membership**

Mike Wilkins provided a membership application summary report for Daggett County Municipal Building Authority, Daggett County Redevelopment, and San Juan Spanish Valley Special Service District (see attachment number four). Based on the recommendation of staff, Mike Wilkins made a motion to approve the Daggett County Municipal Building Authority, Daggett County Redevelopment Agency and San Juan Spanish Valley Special Service District as participating members of the Pool. Alma Adams seconded the motion, which passed unanimously.

#### **Review/Approve Coverage Addendum Amendments**

Johnnie Miller reviewed amendments to pages 94 (Participating Members Endorsement), 101 (Errors and Omissions Retroactive Dates Endorsement), 102 (General Liability, Law Enforcement Liability and Auto Liability Retroactive Dates Endorsement) and 103 (Cyber Liability Retroactive Dates Endorsement) of the Coverage Addendum with the Board (see attachment number five). The amendments to these endorsements add the following new members to the Coverage Addendum: Beaver County Municipal Building Authority (December 19, 2017), Emery County Municipal Building Authority (December 17, 2017), Kane County Municipal Building Authority (February 12, 2018), Piute County Municipal Building Authority (December 5, 2017), San Juan Spanish Valley Special Service District (February 12, 2018), Sevier County Municipal Building Authority (December 11, 2017), Uintah County Municipal Building Authority (December 18, 2017), Washington County Municipal Building Authority (December 19, 2017), Wayne County Municipal Building Authority (January 2, 2018), Wayne Special Service District #1 (December 19, 2017), and Weber County Municipal Building Authority (December 19, 2017). William Cox made a motion to approve the amendments to the Coverage Addendum as presented. Jim Kaiserman seconded the motion, which passed unanimously.

#### **Review/Approve Board Training Policy Amendments**

Amendments to the Board Training Policy were previously sent to the Board for review (see attachment number six). Johnnie Miller explained that the only recommended amendments is to include the date of the Policy's latest revision—February 15, 2018. Bret Milburn made a motion to approve the Board Training Policy as presented. Deb Alexander seconded the motion, which passed unanimously.

#### **Review/Approve Investment Policy Amendments**

Amendments to the Investment Policy were previously sent to the Board for review (see attachment number seven). Johnnie Miller recommended that the following language be added to Section IV.



#### **Review/Approve Investment Policy Amendments (continued)**

Applicability and Scope: For purposes of this policy, Cash and Cash Equivalents, including funds deposited with the Public Treasurers Investment Fund, are not considered investments. Alma Adams made a motion to approve the Investment Policy as presented. Bret Millburn seconded the motion, which passed unanimously.

#### **Review/Approve Service Contracts**

Johnnie Miller provided the Board with a memorandum outlining service providers utilized by UCIP (see attachment number eight). Miller reviewed each provider as presently constituted and recommended that the agreements remain in place and reviewed again when the agreements near expiration, Miller indicated that staff is monitoring the process CRL is using to conduct an RFP for a Risk Management Information System (RMIS), and may make recommendation later in the year to begin this process for UCIP. Deb Alexander made a motion to approve the status of the Service Contracts/providers as recommended and presented. Jim Kaiserman seconded the motion, which passed unanimously.

#### **Review/Approve Law Enforcement Committee Chair Resignation from the Board**

Bruce Adams presented the resignation of Sheriff Robert Dekker from the Board (see attachment number nine), which was accepted.

#### **Nominating Committee Report—Review/Appoint Law Enforcement Committee Chair**

Bret Millburn, on behalf of the Committee, proposed the names of Sheriffs Blaine Breshears of Morgan County and James Perkins of Garfield County to be considered for appointment to the Chair of the Law Enforcement Committee on the UCIP Board of Directors. Millburn reported that Committee Members met with Sheriff Steve White, President of the Utah Sheriff's Association, who provided information on the candidates to succeed Sheriff Robert Dekker on the Board. Bret Millburn made a motion to appoint Sheriff Blaine Breshears as the Law Enforcement Committee Chair representative on the UCIP Board of Directors. Mike Wilkins seconded the motion, which passed unanimously.

#### **Review/Appoint Members of the Committees of the Board**

The Board reviewed the listing of the current members of the Committees of the Board (see attachment number 10). Johnnie Miller explained that the RFP Review Committee would be composed of ad-hoc appointments, made on a case-by-case basis. Dale Eyre made a motion to appoint Sheriff Blaine Breshears to the Education Committee and appoint James Ebert to the Membership Approval Committee. William Cox seconded the motion, which passed unanimously.

#### **Audit Committee Report—Review/Approve Separation of Duties**

Based on the receipt of the December 18, 2017 State Auditor Alert (see attachment number 11), Karla Johnson reported that the Audit Committee met to discuss and ensure that UCIP has enough separation of duties between the collection and payment of government funds. The division of fiscal and account responsibilities are outlined in the Board's Internal Accounting Controls Policy. The Audit Committee has made recommended amendments to this Policy.

#### **Review/Approve Internal Accounting Controls Policy Amendments**

The amendments to the Internal Accounting Controls Policy were previously sent to the Board for review (see attachment number 12). Sonya White reviewed the amendments to the policy that included appointments by the Board for a Budget Officer, Chief Administrative Officer, Clerk, Deputy Treasurer, Purchasing Agent, and Records Officer. Additional steps in the cash receipts process were made to strengthen the separation of duties and recommended by the State Auditor. Dale Eyre advised the Board that with these amendments the policy should meet the requirements of a small entity to comply with state statute regarding separation of duties. Dale Eyre made a motion to approve the amendments to the Internal Accounting Controls Policy as presented. William Cox seconded the motion. Jim Kaiserman made a motion to discuss these amendments further to ensure the duties are relative to an audit. Bruce Adams explained that based on the information in the State Auditor's Alert, the language contained in the Internal Controls Policy should be acceptable and suggested moving forward with the motion for approval, which passed unanimously.

### **Review/Approve Executive Staff Appointments**

Johnnie Miller reviewed a memorandum recommending that the Chief Financial Officer, who has been acting as the Budget Officer, Records Officer, and Clerk, be appointed by the Board to those roles. Miller explained that the Chief Executive Officer has been acting as the Chief Administrative Officer, Purchasing Agent, and Deputy Treasurer, and recommended the CEO be appointed by the Board to those roles. Mike Wilkins made a motion to approve these appointments as presented. Deb Alexander seconded the motion, which passed unanimously.

### **Personnel Committee Report—HRA/Compensation Analysis**

Deb Alexander discussed the research results of a staff compensation market comparison, conducted by Johnnie Miller with the Board (see attachment number 13). The Association of Governmental Risk Pools (AGRiP) conducts compensation studies for staff positions of government pools by using the services of the Economic Research Institute (ERI). As an AGRiP member, Deb Alexander made a motion to request compensation comparisons for the Chief Financial Officer, the Claims Manager, the Operations Specialist and the Education and Training Specialist from AGRiP/ERI. Mike Wilkins seconded the motion, which passed unanimously. Miller explained there is no additional cost to obtain the comparisons. Miller will submit staff job descriptions to AGRiP. Miller reminded the Board that AGRiP conducts a salary and benefits survey of pool executives, the results of which should be available in mid to late 2018, at which time Miller will provide the results of that survey to the Board. Alexander reported that she is waiting for a response from PEHP regarding the HRA plan for UCIP employees.

### **Set Date and Time for Closed Meeting**

Alma Adams made a motion to strike agenda item: Set Date and Time for a Closed Meeting to Discuss Character, Professional Competence, Physical/Mental Health of an Individual. Bret Millburn seconded the motion, which passed unanimously.

### **Action on Personnel Matters**

Alma Adams made a motion to strike agenda item: Action on Personnel Matters. Bret Millburn seconded the motion, which passed unanimously.

### **Set Date and Time for Closed Meeting**

Dale Eyre made a motion to strike agenda item: Set Date and Time for a Closed Meeting to Discuss Pending or Reasonably Imminent Litigation. William Cox seconded the motion, which passed unanimously.

### **Action on Litigation Matters**

Dale Eyre made a motion to strike agenda item: Action on Litigation Matters. William Cox seconded the motion, which passed unanimously.

### **Chief Executive Officer's Report**

Johnnie Miller reported that UCIP is assisting the Utah Association of Counties (UAC) with the April Management Conference in St. George. For the first time, UAC is conducting joint sessions with the Utah League of Cities and Towns (ULCT). William Cox explained that this Conference is an effort to build a better relationship between the cities and counties.

Johnnie Miller announced the upcoming Risk Coordinator's Workshop to be held at the West Valley Cultural Center on April 11. The county human resource directors have put together their first Local Government Human Resources Conference to be held at the West Valley Cultural Center on April 12-13 in which UCIP staff will be attending.

The Utah Occupational Safety and Health (UOSH) has been conducting inspections of every public entity. Johnnie Miller has discussed having UCIP team up with WCF Insurance to conduct a Safety Workshop sometime in 2018.

Johnnie Miller reported that he continues to update the required policies of the Board.

Johnnie Miller reported that he continues to work with Lincoln Shurtz, Elizabeth Klc, Bryan Rodgers and the UAC's government affairs team during the legislative session. UAC and UCIP have been making good headway on bills that relate to counties and risk management including the Private Attorney General Doctrine bill and the Emergency Vehicle Operator Duty of Care bill.

**Chief Executive Officer's Report (continued)**

Johnnie Miller provided the Board with information on the Reimbursement of Defense Costs for Investigations and Criminal Charges (see attachment number 14). Current statute requires a county to reimburse reasonable attorney's fees to a county officer, which includes employees, if they are charged in connection with or arising out of any act or omission during performance of duties, within the scope of employment, or under color of authority, and are acquitted of those charges. Miller has spoken with several legislators in both the House and Senate to find out how the statute might be amended to: 1) extend the reimbursement to costs arising out of investigations; and 2) reverse current case law that prohibits the county from providing the officer legal representation in a manner where the county could control those costs. Miller will continue to work with legislators that indicated they would support such legislation for the 2019 legislative session.

Johnnie Miller reported that he has been working with Representative Potter on an amusement ride inspection program. Miller explained that Utah doesn't have any laws regarding an inspection program. Representative Potter has been open to Miller's recommendations to train and certify inspectors to ensure they have the proper immunity for those inspections. In this effort, Miller is also working with the Utah Fair and Events Association.

Johnnie Miller explained that with the new hires at UAC, the UAC/UCIP building is at-capacity regarding upstairs office space. To free up office space, Miller is considering options to replace current furnishings with standing desks that take up much less space.

Johnnie Miller reported to the Board that he has been invited to a Western States Counties Pooling Conference in California. This Conference will be beneficial because it will give Miller an opportunity to meet with pool directors from Idaho and Arizona, as well as New Mexico, Montana and Washington, to better relations and cooperation between the states.

**Other Business**

The next meeting of the Board of Directors will be held Thursday, April 19, 2018 at 12:30 p.m. at the UAC/UCIP Offices, 5397 S Vine, Murray, Utah.

Due to scheduling conflicts the August 16 Board of Directors meeting will be held on August 22, in conjunction with the Board's Strategic Planning meeting scheduled for August 21-22 (location to be determined).

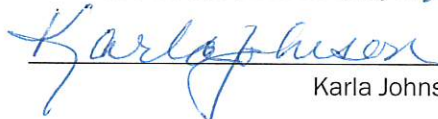
Due to scheduling conflicts, the October 18 Board of Directors meeting will be held on October 25.

Bret Millburn made a motion to adjourn the meeting of the Utah Counties Indemnity Pool Board of Directors at 2:30 p.m. on February 15, 2018. Mike Wilkins seconded the motion, which passed unanimously.

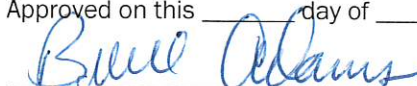
Prepared by:

  
Sonya White, UCIP Chief Financial Officer

Submitted on this 19<sup>th</sup> day of April 2018

  
Karla Johnson, Secretary/Treasurer

Approved on this \_\_\_\_\_ day of \_\_\_\_\_ 2018

  
Bruce Adams, President





# UTAH COUNTIES INDEMNITY POOL

## PAYMENTS AND CREDIT CARD TRANSACTIONS

December 21, 2017 - February 15, 2018

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
500-000000-10010100 ZionsMLC					
12/21/2017	Deposit		Rock Jefferies	DAV0000272017	479.46
12/21/2017	Check	BILLPAY	Rock Jefferies	Claim: DAV0000272017	-479.46
12/21/2017	Check	ACH	Mylar Law, PC	Invoice: 20170179	-2,911.35
12/21/2017	Check	ACH	Stirba, PC	Invoice: 0101724377	-2,425.50
12/21/2017	Check	ACH	Weber Human Services-	Claim: WHS0000302017	-3,822.39
12/21/2017	Check	ACH	Forensic Video Solutions, Inc.	Invoice: 2934	-5,000.00
12/21/2017	Expense		Zions Bank	SERVICE AND TRANSACTION FEES	-18.00
01/09/2018	Check	ACH	Hutton Law Associates, PC	Invoice: 00292	-18,465.00
01/09/2018	Check	ACH	Mylar Law, PC	Invoice: 20180001	-23,433.74
01/09/2018	Check	ACH	Suitter Axland	Invoice: 1289333	-1,877.50
01/09/2018	Check	ACH	Suitter Axland	Invoice: 1289330	-6,174.42
01/09/2018	Check	ACH	Suitter Axland	Invoice: 1289327	-1,846.52
01/09/2018	Check	ACH	Beaver County	Claim: BEA0000022017	-491.59
01/11/2018	Check	BILLPAY	BreeAnna Paxman	Claim: WEB0000672017	-628.78
01/11/2018	Check	BILLPAY	Pilar and Steven Branchley	Claim: WHS0000282017	-837.54
01/17/2018	Check	ACH	Goebel Anderson PC	Invoice: 1972	-3,745.00
01/17/2018	Check	ACH	Mylar Law, PC	Invoice: 20180010	-5,047.00
01/17/2018	Check	ACH	Mylar Law, PC	Invoice: 20180009	-2,508.00
01/17/2018	Check	ACH	Mylar Law, PC	Invoice: 20180008	-3,374.00
01/17/2018	Check	ACH	Millard County	Claim: MIL0000132017	-2,836.52
01/17/2018	Check	ACH	Weber Human Services-	Claim: WHS0000302017	-213.00
01/17/2018	Check	ACH	Weber County	Claim: WEB0000682017	-2,924.00
01/19/2018	Check	BILLPAY	Emery County	Claim: EME0000172017	-3,580.01
01/19/2018	Check	BILLPAY	Bear River Mutual Insurance Company	Invoice: 0623856	-3,000.00
01/19/2018	Check	BILLPAY	Bear River Mutual Insurance Company	Invoice: 0623856	-17,716.29
01/19/2018	Check	ACH	Mylar Law, PC	Invoice: 20180013	-3,713.35
01/19/2018	Check	ACH	Mylar Law, PC	Invoice: 20170012	-8,646.00
01/19/2018	Check	ACH	Adam Owens	Claim: WEB00005422017	-450.67
01/19/2018	Check	ACH	Kathryn Mason	Claim: WEB0000692018	-2,544.01
01/19/2018	Check	ACH	Stirba, PC	Invoice: 0101724404	-7,899.18
01/23/2018	Check	BILLPAY	Uintah County	Claim: UIN0000162017	-10,365.83
01/29/2018	Check	ACH	Durham Jones & Pinegar	Invoice: 604582	-8,981.11

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
01/29/2018	Check	ACH	Durham Jones & Pinegar	Invoice: 604580	-17,580.83
01/29/2018	Check	ACH	Durham Jones & Pinegar	Invoice: 604578	-5,186.97
01/29/2018	Check	ACH	Durham Jones & Pinegar	Invoice: 604583	-2,011.50
01/29/2018	Check	ACH	Durham Jones & Pinegar	Invoice: 604576	-601.63
01/29/2018	Check	ACH	Durham Jones & Pinegar	Invoice: 604581	-3,182.50
01/29/2018	Check	ACH	Box Elder County	Claim: BOX0000082018	-40,771.93
01/29/2018	Check	ACH	Cameron and Shauna West	Claim: JUA0000072018	-234.42
02/01/2018	Check	BILLPAY	Uintah County	Claim: UIN0000142017	-832.83
02/02/2018	Check	ACH	Mylar Law, PC	Invoice: 20180017	-1,179.00
02/02/2018	Check	ACH	Mylar Law, PC	Invoice: 20180018	-4,311.00
02/02/2018	Check	ACH	Mylar Law, PC	Invoice: 20180019	-1,554.34
02/02/2018	Check	ACH	Mylar Law, PC	Invoice: 20180016	-3,791.00
02/02/2018	Check	ACH	Box Elder County	Claim: BOX0000092018	-742.33
02/02/2018	Check	ACH	Weber Human Services-	Claim: WHS0000262017	-800.00
02/02/2018	Check	ACH	Smokey Osborn	Claim: BEA0000672018	-10,000.00
02/07/2018	Check	BILLPAY	Jack Harris Painting & Autobody	Invoice: 46974	-159.42
02/13/2018	Check	ACH	Frontier Adjusters, Inc.	Invoice: T719164	-679.75
02/13/2018	Check	ACH	Goebel Anderson PC	Invoice: 2049	-811.47
02/13/2018	Check	ACH	Goebel Anderson PC	Invoice: 2046	-4,432.50
02/13/2018	Check	ACH	Goebel Anderson PC	Invoice: 2045	-2,817.50
02/13/2018	Check	ACH	Goebel Anderson PC	Invoice: 2044	-7,095.00
02/13/2018	Check	ACH	Hutton Law Associates, PC	Invoice: 00302	-19,964.91
02/13/2018	Check	ACH	Hutton Law Associates, PC	Invoice: 00303	-4,206.40
02/13/2018	Check	ACH	Mylar Law, PC	Invoice: 20180021	-8,196.00
02/13/2018	Check	ACH	Mylar Law, PC	Invoice: 20180020	-15,136.08
02/13/2018	Check	ACH	Strong & Hanni	Invoice: 177639	-7,166.33
02/13/2018	Check	ACH	Strong & Hanni	Invoice: 177638	-34.00
02/13/2018	Check	ACH	Strong & Hanni	Invoice: 177637	-7,595.33
02/13/2018	Check	ACH	Suitter Axland	Invoice: 1289426	-1,615.53
02/13/2018	Check	ACH	Suitter Axland	Invoice: 1289425	-76.04
02/13/2018	Check	ACH	Suitter Axland	Invoice: 1289424	-2,220.00
02/13/2018	Check	ACH	Suitter Axland	Invoice: 1289422	-1,537.69
02/13/2018	Check	ACH	Suitter Axland	Invoice: 1289421	-707.50

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
02/13/2018	Check	ACH	Suitter Axland	Invoice: 1289420	-2,067.17
02/13/2018	Check	ACH	Suitter Axland	Invoice: 1289419	-4,341.37
02/13/2018	Check	ACH	Suitter Axland	Invoice: 1289329	-615.00
02/13/2018	Check	ACH	Beaver County	Claim: BEA0000032017	-16,046.13
02/13/2018	Check	ACH	Weber County	Claim: WEB0000702017	-399.77
02/14/2018	Check	BILLPAY	Emery County	Claim: EME0000172018	-2,241.03
02/14/2018	Check	BILLPAY	Insurance Auto Auctions, Inc.	Invoice: S1164542133	-2,379.00
02/14/2018	Check	BILLPAY	Insurance Auto Auctions, Inc.	Invoice: S1167718525	-1,014.00
02/14/2018	Check	BILLPAY	O'Reilly Auto Parts	Invoice: AU-00021924-APD-1	-6,117.78
<b>Total for 500-000000-10010100 ZionsMLC</b>					<b>\$ -367,929.28</b>
500-000000-10010100 ZionsMLE					
12/21/2017	Check	ACH	Public Employees Health Program	Invoice: 0122289571	-5,598.77
12/21/2017	Bill Payment (Check)	ACH	Revco Leasing Company, LLC	Invoice: 480164	-435.91
12/21/2017	Bill Payment (Check)	ACH	Goebel Anderson PC	Invoice: 1886	-805.00
12/21/2017	Bill Payment (Check)	ACH	Utah Association of Counties	Invoice: 5569	-10,000.00
12/21/2017	Bill Payment (Check)	ACH	Weber County Commission Office	Invoice: 08282017	-300.00
12/21/2017	Deposit		Weber County Commission Office	Sponsor Event 08 28 2017	300.00
12/21/2017	Deposit		JUA		185,071.00
12/21/2017	Expense		Zions Bank	SERVICE AND TRANSACTION FEES	-99.73
12/26/2017	Bill Payment (Check)	BILLPAY	Utah Media Group	Invoice: I01183476 11252017	-22.50
12/28/2017	Payroll Check	DD	Johnnie R. Miller	Pay Period: 12/16/2017-12/31/2017	-5,480.93
12/28/2017	Payroll Check	DD	Marty L. Stevens	Pay Period: 12/16/2017-12/31/2017	-1,815.60
12/28/2017	Payroll Check	DD	Sonya J. White	Pay Period: 12/16/2017-12/31/2017	-1,914.10
12/28/2017	Payroll Check	DD	Korby M. Siggard	Pay Period: 12/16/2017-12/31/2017	-2,315.97
12/29/2017	Payroll Check	DD	Sonya J. White	Pay Period: 12/16/2017-12/31/2017	-1,863.92
12/29/2017	Tax Payment		IRS	Tax Payment for Period: 12/27/2017-12/29/2017 EFT ACKNOWLEDGEMENT NUMBER: 270776371008266	-4,273.28
12/29/2017	Check	ACH	PEHP-LTD	Agency: 1076	-209.08
12/29/2017	Bill Payment (Check)	ACH	Les Olson Company	Invoice: EA756002	-528.04
12/29/2017	Deposit				58,954.00
12/29/2017	Tax Payment		UT State Tax Commission	Tax Payment for Period: 11/01/2017-11/30/2017 Confirmation: 2-043-836-160	-1,411.96
12/31/2017	Check	5285	Utah Retirement Systems	Confirmation: 01023558691	-8,060.44
12/31/2017	Check	ONLINE	Nationwide Retirement Solutions	Entity: 0036786001	-2,376.72

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
12/31/2017	Tax Payment		UT State Tax Commission	Tax Payment for Period: 12/01/2017-12/31/2017	-1,529.67
01/02/2018	Bill Payment (Check)	ACH	Arthur J. Gallagher & Co.	Invoice: 2403801	-26,654.00
01/02/2018	Bill Payment (Check)	ACH	County Reinsurance, Limited	UCIP 2018 Liability	-1,090,896.00
01/02/2018	Bill Payment (Check)	ACH	End Point Corporation	Invoice: UC1702	-60.00
01/02/2018	Bill Payment (Check)	ACH	Gallagher Bassett Services, Inc.	Invoice: 15209	-4,600.00
01/02/2018	Bill Payment (Check)	ACH	Praetorian Group	Invoice: 010133-9262	-20,125.00
01/02/2018	Bill Payment (Check)	ACH	WCF Insurance	Invoice: X463999	-1,852,832.00
01/04/2018	Deposit		JFD		28,004.00
01/05/2018	Deposit				1,151,021.00
01/08/2018	Transfer			Confirmation: 2040257/CNTR	-1,450,000.00
01/08/2018	Transfer			2017 Benefit Confirmation: 1515947713105312	-2,400.00
01/08/2018	Deposit				932,620.00
01/09/2018	Bill Payment (Check)	ACH	Gallagher Bassett Services, Inc.	Invoice: 15213	-186.00
01/09/2018	Bill Payment (Check)	ACH	Strong & Hanni	Invoice: 176373	-333.50
01/09/2018	Bill Payment (Check)	ACH	Revco Leasing Company, LLC	Invoice: 482889	-435.91
01/09/2018	Check	ACH	James Kaiserman	Mileage Reimbursement 12/21/17 Board Meeting	-52.43
01/11/2018	Check	BILLPAY	Deb Alexander	Mileage Reimbursement 12/21/17 Board Meeting	-18.72
01/11/2018	Check	BILLPAY	Bret Millburn	Mileage Reimbursement 12/21/17 Board Meeting	-26.75
01/11/2018	Bill Payment (Check)	BILLPAY	Premiere Global Services	Invoice: 24976857	-204.78
01/11/2018	Bill Payment (Check)	BILLPAY	Public Risk Management Association	Member: 047790	-385.00
01/11/2018	Bill Payment (Check)	BILLPAY	TCNS, Inc.	Invoice: 7202	-17.50
01/11/2018	Check	BILLPAY	Bruce Adams	Mileage Reimbursement 12/21/17 Board Meeting	-321.00
01/11/2018	Deposit				2,170,535.00
01/11/2018	Expense	DD	Sonya J. White	PAYROLL 4462800242PAYROL PAYROLL 4462800242PAYROLL CCD7724387 UTAH COUNTIES INDEMNITREF # 018011009517459	-1,959.95
01/11/2018	Expense	DD	Johnnie R. Miller	PAYROLL 4462800242PAYROL PAYROLL 4462800242PAYROLL CCD7724387 UTAH COUNTIES INDEMNITREF # 018011009517457	-270.00
01/11/2018	Expense	DD	Johnnie R. Miller	PAYROLL 4462800242PAYROL PAYROLL 4462800242PAYROLL CCD7724387 UTAH COUNTIES INDEMNITREF # 018011009517461	-4,804.65
01/11/2018	Expense	DD	Marty L. Stevens	PAYROLL 4462800242PAYROL PAYROLL 4462800242PAYROLL CCD7724387 UTAH	-1,847.73



DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
01/11/2018	Expense	DD	Korby M. Siggard	COUNTIES INDEMNITREF # 018011009517458 PAYROLL 4462800242PAYROL PAYROLL 4462800242PAYROLL CCD7724387 UTAH COUNTIES INDEMNITREF # 018011009517460	-2,357.04
01/12/2018	Deposit				483,146.00
01/12/2018	Transfer			Confirmation: 2041565/CNTR	-2,000,000.00
01/14/2018	Bill Payment (Check)		American Express	3-41009	-1,624.90
01/16/2018	Expense		IRS	IRS 3387702000USATAX IRS 3387702000USATAXPYMTCCD270841690622749UTAH COUNTIES INDEMNITREF # 018016001136269	-4,705.53
01/17/2018	Transfer			Confirmation: 2041809/CNTR	-1,700,000.00
01/17/2018	Deposit				326,050.01
01/22/2018	Expense		Zions Bank	SERVICE AND TRANSACTION FEES	-479.95
01/23/2018	Deposit				802,938.85
01/23/2018	Transfer			Confirmation: 2042891/CNTR	-350,000.00
01/26/2018	Transfer			Confirmation Number: 1517242599173943	-100,000.00
01/26/2018	Transfer			Confirmation: 2044230/CNTR	-650,000.00
01/26/2018	Deposit		State of Utah		676.82
01/29/2018	Deposit				374,640.44
01/30/2018	Expense	DD	Johnnie R. Miller	PAYROLL 4462800242PAYROL PAYROLL 4462800242PAYROLL CCD7724387 UTAH COUNTIES INDEMNITREF # 018030009668425	-420.00
01/30/2018	Expense	DD	Johnnie R. Miller	PAYROLL 4462800242PAYROL PAYROLL 4462800242PAYROLL CCD7724387 UTAH COUNTIES INDEMNITREF # 018030009668430	-4,891.18
01/30/2018	Check	DD	Alexander F Getts	PAYROLL 4462800242PAYROL PAYROLL 4462800242PAYROLL CCD7724387 UTAH COUNTIES INDEMNITREF # 018030009668426	-808.32
01/30/2018	Expense	DD	Korby M. Siggard	PAYROLL 4462800242PAYROL PAYROLL 4462800242PAYROLL CCD7724387 UTAH COUNTIES INDEMNITREF # 018030009668429	-2,423.01
01/30/2018	Expense	DD	Sonya J. White	PAYROLL 4462800242PAYROL PAYROLL 4462800242PAYROLL CCD7724387 UTAH COUNTIES INDEMNITREF # 018030009668428	-2,033.92
01/30/2018	Expense	DD	Marty L. Stevens	PAYROLL 4462800242PAYROL PAYROLL 4462800242PAYROLL CCD7724387 UTAH COUNTIES INDEMNITREF # 018030009668427	-2,011.09
01/31/2018	Check	ACH	PEHP-LTD	Agency: 1076	-206.85
01/31/2018	Check	ACH	Public Employees Health Program	Invoice: 0122315455	-5,747.81
01/31/2018	Transfer			Confirmation: 2045090/CNTR	-350,000.00
01/31/2018	Check	ONLINE	Utah Retirement Systems	Confirmation: 02025314328	-7,731.12
02/01/2018	Deposit				7,334.13
02/02/2018	Check	ACH	Johnnie R. Miller	Expense Reimbursement	-4.56
02/02/2018	Bill Payment (Check)	ACH	Utah Safety Council	Invoice: 16691	-4,000.00
02/02/2018	Bill Payment (Check)	ACH	Les Olson Company	Invoice: EA760224	-115.02
02/02/2018	Check	ONLINE	Nationwide	Entity: 0036786001	-2,412.24

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
			Retirement Solutions		
02/06/2018	Deposit				564,788.00
02/08/2018	Transfer			Reference: 1518733733273665	-125,000.00
02/08/2018	Transfer			Confirmation: 2051789/CNTR	-450,000.00
02/08/2018	Deposit				46,446.00
02/09/2018	Deposit		SEVMBA		1,350.00
02/12/2018	Check	ACH	Johnnie Miller	Expense Reimbursement	-999.22
02/12/2018	Bill Payment (Check)	ACH	County Reinsurance, Limited	Property True Up	-30,354.00
02/12/2018	Bill Payment (Check)	ACH	Gallagher Bassett Services, Inc.	Invoice: 15216	-168.00
02/12/2018	Bill Payment (Check)	ACH	Larson & Company	Invoice: 2889.85	-2,889.85
02/12/2018	Bill Payment (Check)	ACH	Revco Leasing Company, LLC	Invoice: 485686	-435.91
02/12/2018	Bill Payment (Check)	ACH	Strong & Hanni	Invoice: 177640	-272.00
02/14/2018	Check	BILLPAY	Mike Wilkins	AGRIP Airfare Reimbursement	-458.60
<b>Total for 500-000000-10010100 ZionsMLE</b>					<b>\$ - 3,176,147.41</b>

**PTIF JAN**

12,549,799	DUCMBA	0.69	(5)
0.0171	EMEMBA	0.28	(2)
0.02	KRT	2.76	(15)
0.0371	PIU	25.20	(6)
	SAJT	2.23	(15)
	SCIC	4.60	(7)
	SEVMBA	0.83	(6)
	WC9	1.77	(4)
	WCPR	4.42	(2)
	WCSSA	1.04	(2)
		<hr/>	
		<b>43.82</b>	





### UCIP Membership Application Summary

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Name of Entity: Daggett County Municipal Building Authority

Sponsoring County: Daggett County

Type of Membership Applied for: Non-Equity

Enabling Statutes and Services Provided: 17A

Risk Factors:

Property - 0

Auto - 0

Employees - 0

Liability - 0

Loss History - 0

Additional Notes:

Proposed Liability Limits: \$5,000,000

Current Liability Limits: \$5,000,000

UCIP Annual Contribution: \$ 1,350

Current Insurance Premium: \$ Included with the County

Staff Recommendation: Approve Membership

### UCIP Membership Application Summary

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Name of Entity: Daggett County Redevelopment Agency

Sponsoring County: Daggett County

Type of Membership Applied for: Non-Equity

Enabling Statutes and Services Provided: 17C, Redevelopment Agency

Risk Factors:

Property - 0

Auto - 0

Employees - 0

Liability - 0

Loss History - 0

Additional Notes:

Proposed Liability Limits: \$5,000,000 (Quoted)

Current Liability Limits: \$5,000,000

UCIP Annual Contribution: \$2263

Current Insurance Premium: \$ Included with the County

Staff Recommendation: Approve Membership

### UCIP Membership Application Summary

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Name of Entity: San Juan Spanish Valley Special Service District

Sponsoring County: San Juan County

Type of Membership Applied for: Non-Equity

Enabling Statutes and Services Provided: 17A, Water, Sewer and Recreation.

Risk Factors:

Property - 0

Auto - 0

Employees - 0

Liability - 0

Loss History - 0

Additional Notes:

Proposed Liability Limits: \$5,000,000

Current Liability Limits: \$5,000,000

UCIP Annual Contribution: \$ 1,500

Current Insurance Premium: \$2,800

Staff Recommendation: Approve Membership





## Utah Counties Indemnity Pool

### PARTICIPATING MEMBERS ENDORSEMENT

It is understood and agreed that the POOL is comprised of the following participating MEMBERS with full voting and equity rights:

Beaver County	Iron County	San Juan County
Box Elder County	Juab County	Sanpete County
Daggett County	Kane County	Sevier County
Davis County	Millard County	Uintah County
Duchesne County	Morgan County	Wasatch County
Emery County	Piute County	Washington County
Garfield County	Rich County	Wayne County
		Weber County

It is further understood and agreed that the POOL is comprised of the following participating non-voting, non-equity MEMBERS:

Beaver County Municipal Building Authority

Box Elder County Redevelopment Agency

Canyon Land County Improvement District (excess liability limits do not apply)

Central Utah Public Health Department

Emery County Municipal Building Authority

Five County Association of Governments (excess liability limits do not apply)

Kane County Municipal Building Authority

Kane County Recreation and Transportation Special Service District (excess liability limits do not apply)

Piute County Municipal Building Authority

Piute Special Service District #1

San Juan Spanish Valley Special Service District

San Juan Transportation District (excess liability limits do not apply)

Seven County Infrastructure Coalition (excess liability limits do not apply)

Sevier County Municipal Building Authority

Southeastern Utah District Health Department

Southwest Utah Public Health Department

TriCounty Health Department

Uintah County Municipal Building Authority

Wasatch County Health Department

Wasatch County Parks & Recreation Special Service District #21

Wasatch County Solid Waste Disposal District

Wasatch County Special Service Area #1

Wasatch County Special Service District #9

Washington County Interlocal Agency

Washington County Municipal Building Authority

Wayne County Municipal Building Authority

Wayne Special Service District #1

Weber County Municipal Building Authority

Weber Human Services (except that Part VII, Liability Coverage Section does not apply)

Weber-Morgan Health Department

## Utah Counties Indemnity Pool

### ERRORS AND OMISSIONS RETROACTIVE DATES ENDORSEMENT

It is understood and agreed that the POOL provides Errors and Omissions coverage for the MEMBER on the following retroactive dates:

Beaver County	January 1, 1992	Morgan County	January 1, 2003
Box Elder County	January 1, 1992	Piute County	January 1, 1992
Daggett County	January 1, 2000	Rich County	January 1, 1992
Davis County	January 1, 1992	San Juan County	January 1, 1992
Duchesne County	January 1, 1992	Sanpete County	January 1, 1992
Emery County	January 1, 1992	Sevier County	January 1, 1992
Garfield County	January 1, 1992	Uintah County	January 1, 1992
Iron County	January 1, 1992	Wasatch County	January 1, 1992
Juab County	January 1, 1993	Washington County	January 1, 1992
Kane County	January 1, 1992	Wayne County	January 1, 1992
Millard County	January 1, 1993	Weber County	January 1, 1998
<u>Beaver County Municipal Building Authority</u>			<u>December 19, 2017</u>
Box Elder County Redevelopment Agency			January 1, 2016
Canyon Land County Improvement District			January 1, 2015
Central Utah Public Health Department			July 1, 2003
<u>Emery County Municipal Building Authority</u>			<u>December 17, 2017</u>
Five County Association of Governments			January 1, 2016
<u>Kane County Municipal Building Authority</u>			<u>February 12, 2018</u>
Kane County Recreation & Transportation Special Service District			January 1, 2015
<u>Piute County Municipal Building Authority</u>			<u>December 5, 2017</u>
Piute Special Service District #1			October 10, 2017
<u>San Juan Spanish Valley Special Service District</u>			<u>February 12, 2018</u>
San Juan Transportation District			January 1, 2015
Seven County Infrastructure Coalition			April 14, 2015
<u>Sevier County Municipal Building Authority</u>			<u>December 11, 2017</u>
Southeastern Utah District Health Department			July 1, 2003
Southwest Utah Public Health Department			July 1, 2003
TriCounty Health Department			July 1, 2003
<u>Uintah County Municipal Building Authority</u>			<u>December 18, 2017</u>
Wasatch County Health Department			July 1, 2003
Wasatch County Parks & Recreation Special Service District #21			April 1, 2016
Wasatch County Solid Waste Disposal District			April 1, 2016
Wasatch County Special Service Area #1			April 1, 2016
Wasatch County Special Service District #9			January 1, 2017
Washington County Interlocal Agency			March 24, 2011
<u>Washington County Municipal Building Authority</u>			<u>December 19, 2017</u>
<u>Wayne County Municipal Building Authority</u>			<u>January 2, 2018</u>
<u>Wayne Special Service District #1</u>			<u>December 19, 2017</u>
<u>Weber County Municipal Building Authority</u>			<u>December 19, 2017</u>
Weber-Morgan Health Department			July 1, 2003



## Utah Counties Indemnity Pool

### GENERAL LIABILITY, LAW ENFORCEMENT LIABILITY AND AUTO LIABILITY RETROACTIVE DATES ENDORSEMENT

It is understood and agreed that the POOL provides General Liability, Law Enforcement Liability and Auto Liability coverage for the MEMBER on the following retroactive dates:

Beaver County	July 1, 2013	Morgan County	July 1, 2013
Box Elder County	July 1, 2013	Piute County	July 1, 2013
Daggett County	July 1, 2013	Rich County	July 1, 2013
Davis County	July 1, 2013	San Juan County	July 1, 2013
Duchesne County	July 1, 2013	Sanpete County	July 1, 2013
Emery County	July 1, 2013	Sevier County	July 1, 2013
Garfield County	July 1, 2013	Uintah County	July 1, 2013
Iron County	July 1, 2013	Wasatch County	July 1, 2013
Juab County	July 1, 2013	Washington County	July 1, 2013
Kane County	July 1, 2013	Wayne County	July 1, 2013
Millard County	July 1, 2013	Weber County	July 1, 2013

<u>Beaver County Municipal Building Authority</u>	<u>December 19, 2017</u>
Box Elder County Redevelopment Agency	January 1, 2016
Canyon Land County Improvement District	January 1, 2015
Central Utah Public Health Department	July 1, 2013
<u>Emery County Municipal Building Authority</u>	<u>December 17, 2017</u>
Five County Association of Governments	January 1, 2016
<u>Kane County Municipal Building Authority</u>	<u>February 12, 2018</u>
Kane County Recreation and Transportation Special Service District	January 1, 2015
<u>Piute County Municipal Building Authority</u>	<u>December 5, 2017</u>
Piute Special Service District #1	October 10, 2017
<u>San Juan Spanish Valley Special Service District</u>	<u>February 12, 2017</u>
San Juan Transportation District	January 1, 2015
Seven County Infrastructure Coalition	April 14, 2015
<u>Sevier County Municipal Building Authority</u>	<u>December 11, 2017</u>
Southeastern Utah District Health Department	July 1, 2013
Southwest Utah Public Health Department	July 1, 2013
TriCounty Health Department	July 1, 2013
<u>Uintah County Municipal Building Authority</u>	<u>December 18, 2017</u>
Wasatch County Health Department	July 1, 2013
Washington County Interlocal Agency	July 1, 2013
<u>Washington County Municipal Building Authority</u>	<u>December 19, 2017</u>
<u>Wayne County Municipal Building Authority</u>	<u>January 2, 2018</u>
<u>Wayne Special Service District #1</u>	<u>December 19, 2017</u>
<u>Weber County Municipal Building Authority</u>	<u>December 19, 2017</u>
Weber Human Services (Auto Liability only)	January 1, 2014
Weber-Morgan Health Department	July 1, 2013

Subject otherwise to all terms, clauses and conditions of this ADDENDUM.

## Utah Counties Indemnity Pool

### CYBER LIABILITY RETROACTIVE DATES ENDORSEMENT

It is understood and agreed that the POOL provides Cyber Liability coverage for the MEMBER on the following retroactive dates:

Beaver County	July 1, 2013	Morgan County	July 1, 2013
Box Elder County	July 1, 2013	Piute County	July 1, 2013
Daggett County	July 1, 2013	Rich County	July 1, 2013
Davis County	July 1, 2013	San Juan County	July 1, 2013
Duchesne County	July 1, 2013	Sanpete County	July 1, 2013
Emery County	July 1, 2013	Sevier County	July 1, 2013
Garfield County	July 1, 2013	Uintah County	July 1, 2013
Iron County	July 1, 2013	Wasatch County	July 1, 2013
Juab County	July 1, 2013	Washington County	July 1, 2013
Kane County	July 1, 2013	Wayne County	July 1, 2013
Millard County	July 1, 2013	Weber County	July 1, 2013

<u>Beaver County Municipal Building Authority</u>	<u>December 19, 2017</u>
Box Elder County Redevelopment Agency	January 1, 2016
Canyon Land County Improvement District	January 1, 2015
Central Utah Public Health Department	July 1, 2013
<u>Emery County Municipal Building Authority</u>	<u>December 17, 2017</u>
Five County Association of Governments	January 1, 2016
<u>Kane County Municipal Building Authority</u>	<u>February 12, 2018</u>
Kane County Recreation and Transportation Special Service District	January 1, 2015
<u>Piute County Municipal Building Authority</u>	<u>December 5, 2017</u>
Piute Special Service District #1	October 10, 2017
<u>San Juan Spanish Valley Special Service District</u>	<u>February 12, 2018</u>
San Juan Transportation District	January 1, 2015
<u>Sevier County Municipal Building Authority</u>	<u>December 11, 2017</u>
Southeastern Utah District Health Department	July 1, 2013
Southwest Utah Public Health Department	July 1, 2013
TriCounty Health Department	July 1, 2013
<u>Uintah County Municipal Building Authority</u>	<u>December 18, 2017</u>
Wasatch County Health Department	July 1, 2013
Washington County Interlocal Agency	July 1, 2013
<u>Washington County Municipal Building Authority</u>	<u>December 19, 2017</u>
<u>Wayne County Municipal Building Authority</u>	<u>January 2, 2018</u>
<u>Wayne Special Service District #1</u>	<u>December 19, 2017</u>
<u>Weber County Municipal Building Authority</u>	<u>December 19, 2017</u>
Weber Human Services (Auto Liability only)	January 1, 2015
Weber-Morgan Health Department	July 1, 2013

## **UTAH COUNTIES INDEMNITY POOL DIRECTOR TRAINING POLICY**

### **SECTION I. Effective Date and Frequency of Review.**

- A. The Board originally adopted the Trustee Training Policy on February 16, 2017.
- B. This policy should be reviewed annually, but not less than every three years by the Board. This policy will also be reviewed any time that changes to laws or rules governing the training of board members of interlocal agencies are amended in a manner which would require review and update to this policy.

### **SECTION II. Purpose.**

- A. This policy outlines the policy of the Board related to training of Directors.
- B. The purpose of training Directors is to assure each member of the Board is in compliance with all required training, and to provide each Director the necessary knowledge and experience to perform their duties professionally and with fidelity.

### **SECTION III. Authority.**

- A. The Board has authority to adopt this policy under the UCIP Interlocal Agreement.

### **SECTION IV. Applicability and Scope.**

- A. This policy applies to all training provided by UCIP to members of the Board.
- B. Training of Directors will include training provided during meetings of the Board as well as training provided at seminars, workshops and conferences.

### **SECTION V. Definitions.**

- A. "Board" means the UCIP Board of Directors.
- B. "CEO" means the UCIP Chief Executive Officer.
- C. "Clerk" means the appointed Clerk of the Board.
- D. "Director" means a member of the UCIP Board of Directors.
- E. "President" means the President of the UCIP Board of Directors.
- F. "UCIP" means the Utah Counties Indemnity Pool.



## **SECTION VI. Policy Statements.**

- A. It is the policy of the Board to provide for training opportunities for Directors to assure compliance with training requirements under state or federal regulation and to provide Directors with the knowledge and experience necessary to perform their duties as a UCIP Director as effectively as possible and with fidelity.

## **SECTION VII. Procedures and Responsibilities.**

- A. As the Board is a public body as defined by the Utah Open and Public Meetings Act (OPMA), the President is responsible to see that each member of the Board receive training on the OPMA annually. Each Director shall confirm with the Clerk each June that they have received training on the OPMA either by attending OPMA training at a Board meeting, attending OPMA training provided an entity for which they serve as an elected or appointed official, or completing the Utah Office of the State Auditor on-line OPMA training course.
- B. The CEO shall provide annual training on the fiduciary responsibilities of Directors to UCIP. The Clerk will see that each individual Director receives this training within one year of the time they are elected or appointed to the Board, and each term of office thereafter.
- C. Directors shall have the opportunity to receive training on governmental risk pooling and risk management through attendance at conferences held by the Association of Governmental Risk Pools (AGRiP) and/or the Public Risk Management Association (PRIMA). Each Director may attend one conference annually and will be reimbursed the cost of attendance in accordance with the UCIP Expense Reimbursement Policy. Directors may request approval by the Board to attend more than one conference annually. The Board may approve reimbursement of all or a portion of expenses associated with approved attendance by an individual Director at more than one conference annually.

## **SECTION VIII. Revision History.**

- A. Original Policy Adoption: February 16, 2017
- B. Revised: February 15, 2018

## **SECTION IX. Appendices.**

- A. There are no appendices to this policy.



## UTAH COUNTIES INDEMNITY POOL INVESTMENT POLICY

### SECTION I.     **Effective Date and Frequency of Review.**

- A.     The Board originally adopted an addendum to the UCIP Bylaws in May, 2003, which was created and maintained by the UCIP Audit Committee, governing the investments of UCIP funds.
- B.     This policy shall be reviewed annually by the Board. This policy will also be reviewed any time that changes to laws or rules governing investments of a Utah interlocal agency are amended or recommendations are made by UCIP's Independent Auditors, CEO or CFO which would require review and update to this policy.

### SECTION II.    **Purpose.**

- A.     The purpose of this policy is to assure compliance with all state and federal laws and rules related to the investment of public funds in the state of Utah, including but not limited to the Utah Money Management Act.
- B.     It is further the purpose of this policy to assure all investments of UCIP funds are made in a prudent manner to protect such funds in the interest of the members of UCIP and taxpayers of the State of Utah.

### SECTION III.   **Authority.**

- A.     The Board has authority to adopt this policy under the UCIP Interlocal Agreement.

### SECTION IV.    **Applicability and Scope.**

- A.     This policy is applicable to all investment of UCIP financial assets. For purposes of this policy, Cash and Cash Equivalents, including funds deposited with the Public Treasurers Investment Fund, are not considered investments.
- B.     The financial assets of UCIP shall be accounted for in the Annual Financial Report of UCIP.

### SECTION V.     **Definitions.**

- A.     “Audit Committee” means the Audit Committee of the Board.
- B.     “Board” means the UCIP Board of Directors.
- C.     “CEO” means the UCIP Chief Executive Officer.

- D. "CFO" means the UCIP Chief Financial Officer.
- E. "President" means the President of the Board.
- F. "Secretary/Treasurer" means the Secretary/Treasurer of the Board.
- G. "Vice President" means the Vice President of the Board.

#### **SECTION VI. Policy Statements.**

- A. It is the policy of the Board to invest funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demand of UCIP and conforming to all federal, state and local laws governing the investment of public funds.

#### **SECTION VII. Procedures and Responsibilities.**

- A. Prudence - Investments shall be made with judgement and care, under the circumstances then prevailing, which persons of prudence, discretion and intelligence exercise I the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capitol as well as the probable income to be derived.
  - 1. The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.
  - 2. Prohibited practices shall include, but not be exclusive to churning, unnecessary transactions and rebating.
- B. Objective – The following objectives shall be in all investment activity:
  - 1. Safety – Safety of principle is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification will be utilized so potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
  - 2. Liquidity – The investment portfolio will remain sufficiently liquid to enable UCIP to meet all operating requirements which might reasonable be anticipated and documented in the UCIP Annual Operating Budget.

3. Return on Investments – The investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow characteristics of the portfolio.
- C. Delegation of Authority – The Board’s authority to manage the investment program is derived from the UCIP Interlocal Agreement and is delegated by the Board under the UCIP Bylaws and this policy.
1. The Audit Committee is charged with making recommendations to the Board of the financial affairs of UCIP and may designate appropriate staff to develop written procedures for the operation of the investment program consistent with this investment policy. Procedures will include reference to:
  2.
    - a. Safekeeping;
    - b. PSA Repurchase Agreements;
    - c. Wire Transfer Agreements;
    - d. Banking Service Contracts, including the establishment of a Custodial Bank Agreement;
    - e. Collateral/Depository Agreements; and
    - f. Investment Advisor Selection and Evaluation.
  3. It is the responsibility of the Chair of the Audit Committee, or their designee, to report to the Board all decisions and action taken by the Audit Committee.
  4. No person may engage in an investment transaction except as provided under the terms of this policy and procedures established by the Audit Committee. The CFO, under the supervision of the CEO, shall be responsible for daily transactions. More specifically, no funds shall be transferred out of or between the separate accounts at any time, for any reason, without the signature, to approve the transfers, of the CFO and CEO or one of the following, the President, the Vice President or the Secretary/Treasurer. The authorization of the Board officers may be via electronic mail or fax transmittal. All transfers will be submitted for ratification to the Board at the next Board meeting.
  5. The Audit Committee may choose to select an Investment Advisor to manage the investment of assets. Those assets would include funds not required by cash flow projections to meet the immediate needs of UCIP. In the event that the Audit Committee decides to select an Investment Advisor, such selection may be made through a formal Request for Qualifications/Request for Proposal process, or, by recommendation of the Audit Committee and CEO and approval of the Board, the

CEO may negotiate directly with an Investment Advisor and make recommendation to the Audit Committee and Board to enter into an agreement with an Investment Advisor. Investment Advisors must be certified by the Utah Management Council. The Investment Advisor would be charged with the following responsibilities:

- a. Adopting an investment philosophy which is compatible with the policies of UCIP as set forth in Paragraph A. above;
  - b. Selecting appropriate investment instruments to implement the designated philosophy;
  - c. Selecting broker/dealers for the purpose of executing investment trades, who meet the requirements set forth in Paragraph E below;
  - d. Executing trades at market prices most advantageous to UCIP;
  - e. Reporting on a regular basis to the Audit Committee on the performance of assets under management as set forth in Paragraph L below;
  - f. Reporting to the Audit Committee in a timely manner, any material changes in the financial or staffing conditions of the management firm.
- D. Ethics and Conflict of Interest – Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Audit Committee, any material financial interests in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of funds, particularly with regard to the time of purchases and sales.
- E. Authorized Financial Dealers and Institutions – The Investment Advisor shall maintain a list of financial institutions desiring and authorized to provide investment services. In addition, a list will also be maintained of approved security broker/dealers selected by credit worthiness who are authorized to provide investment services in the State of Utah. Broker/dealers must be certified by the Utah Money Management Council. Funds shall be deposited only in a qualified public depository as certified by the Utah Money Management Council.
- F. Authorized and Suitable Investments – UCIP has resolved that its investments be limited to those securities authorized by U.C.A. §51-7-11, 1953 as amended, as that Section pertains to the investment of funds.
- G. Collateralization – Collateralization will be required on two types of investments; certificates of deposit and repurchase agreements and will also be required on checking accounts if there is a balance of over \$100,000 therein. In order to anticipate market

changes and provide a level of security for all funds, the collateralization level will be one hundred two (102) percent of market value of principal and accrued interest. State law rules for collateralization will be adhered to. Collateral will always be held by an independent third party with whom the entity has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the entity retained.

- H. Safekeeping and Custody – All security transactions, including collateral for repurchase agreements, entered into by UCIP shall be conducted on a delivery-versus-payment (DVP) basis. Securities shall be held by a third-party custodian designated by the Audit Committee and evidenced by safekeeping receipts.
- I. Diversification – UCIP will diversify its investments by security type and institution to the degree that such diversification is permitted. Investment in commercial paper, corporate bonds and asset-backed obligations shall not exceed 20 percent of the total assets of UCIP's investments.
- J. Maximum Maturities – To the extent possible, UCIP will attempt to match its investments with anticipated cash flow requirements as determined by the Audit Committee. For funds not specifically matched to cash flow, UCIP will invest in securities not exceeding the terms to maturity as set out in U.C.A. §51-7-11, 1953 as amended. For funds not specifically matched to cash flow, UCIP will invest in securities not exceeding the terms to maturity as set out in U.C.A. §51-7-11, 1953 as amended.
- K. Performance Standards – The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs of UCIP. As UCIP's investment strategy is restricted by U.C.A. §51-7-11, 1953 as amended, the benchmark used by the Audit Committee to determine whether market yields are being achieved shall be the Utah Public Treasurers Investment Fund or other appropriate index as designated annually by the Audit Committee.
- L. Reporting – The CFO is charged with the responsibility of providing a market report on investment activity and returns on a regular basis to the Audit Committee and to the Board on at least an annual basis. This responsibility may be delegated to an Investment Advisor if one is utilized by UCIP. Reports to the Audit Committee will include, but not be limited to:
  - 1. Performance;
  - 2. Volatility (as measured by effective duration);
  - 3. Interest earnings;
  - 4. Number of trades;

5. Average maturity;

6. Market sector breakdown.

**SECTION VIII. Revision History.**

A. Original Adoption: May, 2003

B. Revised: February 16, 2017

C. Revised: February 15, 2018

**SECTION IX. Appendices.**

A. There are no appendices to this policy.



## Memorandum

To: UCIP Board of Directors  
From: Johnnie Miller, CEO  
Date: February 5, 2018  
RE: Service Providers

Staff provides the following status of service providers and recommendations for your review.

### **Actuarial Services – By the Numbers Actuarial**

UCIP issued an RFP for Actuarial services in 2017 for a three year period beginning with the 2017 reserve analysis, with an option to extend the engagement for an additional two years.

### **Appraisal Services - HCA**

UCIP issued an RFP for appraisal services in 2011 and selected HCA for a three year project. As that project concluded at the end of 2014, based on excellent results from the initial contract with HCA, UCIP solicited a proposal from HCA to conduct an additional multi-year project which was approved by the Board to engage HCA in a five year project beginning in 2015. Staff will consider soliciting proposals after the current project is completed in 2019.

### **Audit Services – Larson CPA's**

UCIP issued an RFP for Audit services in 2016 for a three year period beginning with the 2017 year-end audit, with an option to extend the engagement for two additional years.

### **Banking Services – Zions**

No formal contract exists. Multiple accounts are managed for payment of claims and administrative expenses. UCIP solicited proposals from banking institutions in 2015, which resulting in moving banking services from Wells Fargo to Zions.

### **Investment Services – Zions Wealth Advisors**

UCIP contracts with Zions Wealth Advisors to preserve principal and maintain liquidity necessary for disbursements and to maximize total return on investments. The contract renews until terminated. UCIP began its relationship with Zions Wealth Advisors in

### **IT Services – TCNS**

UCIP has been using this firm since we were a part of UAC. We have no formal contract, and have been engaging the firm by the hour to assist with hardware and software problems. While the firm does not provide the highest level of expertise, they are a good value considering the level of assistance UCIP requires. Staff recommends soliciting IT Service proposals in 2018.

### **Risk Management Information System (RMIS) – Mountain View Computer Systems**

The RMIS is utilized by UCIP to manage its claims administration process and provide loss and loss control reports. UCIP went out to bid for a RMIS in 2004 and selected MVCS as its provider. Contract renews each year. While we have had problems with this system the



vendor has been responsive. UCIP's contract with the vendor is grandfathered to a time when the company was just starting out, so UCIP enjoys a cost for the system significantly below market cost. County Reinsurance Limited (CRL) has been working on a project to select an RMIS, which has led to discussion among county pools on RMIS systems and the process of selection and conversion to a new system. Throughout that discussion one common theme resonates, this is a very expensive endeavor. Staff recommendation is to monitor the CRL process to identify processes UCIP may be able to mimic to conduct this process in the future at a reasonable cost.

#### **Underwriting Database Services – OSI**

UCIP solicited proposals from several database service companies in 2015 when its database service provider could no longer provide adequate services. UCIP selected OSI (at the time Wired Canyon) to provide services which included rebuilding the entire database construct including architecture of the data and reporting capabilities. OSI has been providing adequate services under contract. Similar to the RMIS system, the database services can be very costly to convert to a new provider. Staff recommends continuing to contract with OSI at this time.

JRM/jrm

Johnnie Miller

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**Subject:** UCIP Board Position

**From:** Robert Dekker <[RDekker@co.millard.ut.us](mailto:RDekker@co.millard.ut.us)>

**Subject:** UCIP Board Position

**Date:** January 9, 2018 at 2:39:01 PM MST

**To:** [jmiller@ucip.utah.gov](mailto:jmiller@ucip.utah.gov)

**Cc:** Paulette Staples <[PS Staples@co.millard.ut.us](mailto:PS Staples@co.millard.ut.us)>

Johnnie, as you know I have had some health issues that have kept me from doing the job i need to do on the UCIP Board. I apologize for not getting to meetings and taking care of the business at hand.

Johnnie I need to resign my position effective immediately. My health is ok but the more I do the more problems I have. I am going to continue to work at the Office of Sheriff for whatever time I can and I think taking away some of the other assignments I have may help that.

I will notify Sheriff Steve White of my resignation as well. I am sure you can talk to him about a good replacement. It is a great job.

I want you to know I have enjoyed my time on the board and it helped me to learn a great deal about what happens with our insurance coverage and all the help UCIP provides.

Thanks Johnnie for the opportunity.

*Sheriff Robert Dekker*

Millard County Sheriff's Office

[765 South Hwy 99](#)

[Fillmore, Utah 84631](#)



# UTAH COUNTIES

INDEMNITY POOL

## STANDING COMMITTEES

### COMMITTEES of the BOARD

#### AUDIT

Karla Johnson, *Chair*, Kane County Clerk/Auditor  
Bill Cox, Rich County Commissioner  
Victor Iverson, Washington County Commissioner  
Mike Wilkins, Uintah County Clerk/Auditor

#### EDUCATION

Bill Cox, *Chair*, Rich County Commissioner  
**Robert Dekker, Millard County Sheriff**  
Dale Eyre, Sevier County Attorney  
Victor Iverson, Washington County Commissioner  
Mark Whitney, Beaver County Commissioner  
Mike Wilkins, Uintah County Clerk/Auditor

#### GOVERNANCE

Bruce Adams, *Chair*, San Juan County Commissioner  
Alma Adams, Iron County Commissioner  
Bret Millburn, Davis County Commissioner  
James Kaiserman, Wasatch County Surveyor  
Mike Wilkins, Uintah County Clerk/Auditor

#### MEMBERSHIP APPROVAL

Mike Wilkins, *Chair*, Uintah County Clerk/Auditor  
Mark Whitney, Beaver County Commissioner

#### NOMINATING

Bret Millburn, *Chair*, Davis County Commissioner  
Alma Adams, Iron County Commissioner  
Karla Johnson, Kane County Clerk/Auditor  
Mark Whitney, Beaver County Commissioner  
Mike Wilkins, Uintah County Clerk/Auditor

#### PERSONNEL

Deb Alexander, *Chair*, Davis County HR Director  
Bill Cox, Rich County Commissioner  
Dale Eyre, Sevier County Attorney

#### RFP REVIEW COMMITTEE

### COMMITTEES of the MEMBERS

#### LAW ENFORCEMENT

**Robert Dekker, Chair, Millard County Sheriff**  
Rick Eldredge, San Juan County Sheriff  
Cameron Noel, Beaver County Sheriff  
Cory Pulsipher, Washington County Sheriff

#### LITIGATION MANAGEMENT

Dale Eyre, *Chair*, Sevier County Attorney  
Brock Belnap, Washington County Attorney  
Christopher Crockett, Weber County Deputy Attorney  
Jann Farris, Morgan County Attorney  
Pat Finlinson, Millard County Attorney  
Neal Geddes, Davis County Deputy Attorney  
Scott Sweat, Wasatch County Attorney

#### PERSONNEL

Deb Alexander, *Chair*, Davis County HR Director  
Jenica Stander, Box Elder County Personnel Director  
Rhonda Gant, Kane County Human Resources Director  
Crystal Holt, San Juan County HR/Personnel Director  
Mary Huntington, Emery County Personnel Director  
Kaela Jackson, Millard County Human Resources Director  
Johnathan Liddle, Washington County HR Director  
Joe McKea, Uintah County Human Resources Director  
David Rowley, Wasatch County Human Resources Director  
Leighann Wheeler, Sevier County Human Resources Director







OFFICE OF THE  
**STATE AUDITOR**

Comment Period: In an effort to make our publications accurate and useful to our intended audience, we invite individuals who work for and with local government entities to read this draft and provide comment. The comment period will last 30 days. Comments should be submitted to Jeremy Walker at [jeremywalker@utah.gov](mailto:jeremywalker@utah.gov) by January 18, 2018.

## **Auditor Alert 2017-04 Draft**

**Date:** December 18, 2017

**Subject:** Separation of Duties between the Clerk and Treasurer

### Background

For the protection of public officials, the law requires a separation of duties between the collection and payment of government money. The intent of duty separation is to prevent a single person from having unchecked access to public funds. Theft and misappropriation of government funds are most likely to occur when proper separation of duties are not maintained. For these reasons, we consider proper separation of duties to be of utmost importance.

### Application in Different Local Governments

The term "Clerk" referenced within the Utah State Code is the person who performs the accounting function. Specific job titles vary depending on the type and size of the local government entity (e.g. Recorder, Finance Officer, Accountant, Auditor, and Manager). In entities without a dedicated Treasurer position, the duties of the treasurer duties are performed by a Manager, Administrator, or Board Member.

### Identified Financial Duties

The Clerk function, as it applies to the collection, payment and accounting of money, includes four duties:

1. Perform the accounting function.
2. Review invoices and requests for payment to verify authorization and compliance with purchasing policy, budget, and debt limits.
3. Prepare and maintain custody of checks.
4. Reconcile the bank statement to accounting records.

The Treasurer function, as it applies to the collection, payment, and custody of money, includes 4 duties:

1. Receive all payments.
2. Deliver money to bank within 3 business days.
3. Be the custodian of all cash and depository accounts.
4. Sign checks after verifying sufficient funds are available to honor payment.

### Applicable State Laws

Counties	<i>Utah Code 17-19a, 17-24, 17-36-45</i>
Towns	<i>Utah Code 10-5-123,125,127</i>
Cities	<i>Utah Code 10-6-139,141,143</i>
Local/Special Service Districts	<i>Utah Code 17B-1-632 through 635</i>
Interlocal Entities	<i>Utah Code 11-13-402(5)(b), 11-13-5</i>

**Frequently Asked Question:** While a portion of these questions use scenarios specific to small entities, it conceptually applies to all entities.

### How Separation of Duties Acts as a Control

#### **1. How does the separation of duties provide a safeguard in the cash receipting process?**

A safeguard over the cash collected by the entity is established by the requirement of the Treasurer to issue a receipt and deposit the cash in the bank within three business days. A receipt creates a record of a cash payment that allows the payer to prove that payment was made. The receipt also creates an accounting record that will be retained and compared to the bank's records of cash deposits. This comparison is called a bank reconciliation. The Clerk must perform the bank reconciliation in order to provide an independent check on the Treasurer's custody of the entity's cash. An additional safeguard over cash is established by the requirement to provide a surety bond on the Treasurer.

#### **2. How does the separation of duties provide a safeguard in the check payments process?**

A safeguard over the checks written by the entity is established by the requirement of the Clerk to prepare and maintain custody over each check. Prior to creating a check, the Clerk verifies that the payment is authorized and within budget and debt limits. The checks are then sent to the Treasurer, or other designee, for signing. The Treasurer, or someone other than the Clerk, then verifies that there were no unauthorized check payments. This person verifies this by directly receiving the bank statements from the bank and reviewing all cleared checks. Another safeguard over disbursements exists in the bank reconciliation process, where the Clerk verifies that any cash withdrawals or electronic payment have been entered into the accounting records and authorized.

#### **3. How does the separation of duties provide a safeguard in the check payments process?**

Another key separation of duties within cash receipting is the separation of cash receipting, utility billing, and the account adjustments process. The risk in this process is that the person receiving payments (Treasurer or a Cashier) could avoid detection of theft through inappropriate manipulation of the utility account system. Without proper separation of duties, the Treasurer, or Cashier, could issue a receipt for a cash payment on a utility account, pocket the cash, void the receipt, then adjust the utility account to reduce the amount owed by the amount of the stolen payment. This would cause the account balance to reflect the payment, while causing the cash receipting system to omit the payment. Therefore, the cash receipting record in the accounting system would agree with the bank deposit record. This means the bank reconciliation process would not identify the theft. Therefore, it is essential that the Treasurer, or Cashier, issue a receipt for cash payments and *not* have access to adjust the utility accounts without independent review. With this separation in place, the theft of cash payments would likely be detected because the utility account balance would remain as if the payment had not been made, while the customer could prove that payment was made using the receipt issued at the time of payment.



## Managing Duties within Small Entities

### **4. How can a district with only three board members and no staff maintain the required separation of duties between the Clerk and Treasurer?**

In a district with only three board members and no paid or volunteer staff, the three board members select one member to act as Chairman, another member to act as Clerk, and the third member to act as Treasurer.

### **5. How can a district with only one staff member abide by the separation of duties between the Clerk and Treasurer?**

In a district with only one staff member, the board selects one board member to act as Chairman, appoints the staff member as either the Treasurer or the Clerk, and appoints a board member as the remaining Treasurer or Clerk role.

### **6. How can a district with two staff abide by the separation of duties between the Clerk and Treasurer?**

In a district with two staff members, the board may appoint one staff member as the Clerk and the other staff member as the Treasurer. Alternatively, the second staff member could be a deputy to the first staff member, which would necessitate a board member appointment as outlined in #6 above.

### **7. Can the duties of the Clerk and Treasurer be performed by the same person?**

No. The Clerk and Treasurer functions must be performed by two separate individuals, but may be volunteers or board members. When either the Clerk or the Treasurer is not available to perform those duties, the board should appoint other volunteers or board members, to serve as a deputy Clerk or Treasurer.

### **8. If the sole employee of an entity performs utility account management, how can utility payment collections and deposits be handled while still maintaining proper separation of duties?**

The collection and deposit of utility payments in this scenario can be completed by having a secured drop box or offsite mailing address, like a P.O. Box. Both collection locations must be exclusively controlled by someone not performing the utility account management function, most likely the Treasurer. The Treasurer should:

- a. Collect payments at least every three days.
- b. Record all relevant information from the check, including:
  - 1) Amount
  - 2) Payer
- c. Create a deposit and deliver it to the bank.
- d. Send the documentation to the Clerk for entering into the accounting record.

## Two Signature Checks

Each signer of a local government check should verify that each check is for an appropriate purpose before signing the check. A second signature on a check enables a second person to review the appropriateness of the payment. A failure to understand the nature of the payment before signing is a failure to provide adequate oversight.

**9. When is a two-signature check required in local government?**

A two-signature check is a way that an entity can apply oversight to the cash payment process. A check does not need two signature lines to bear two signatures. Utah State Law requires Local and Special Districts with budgeted expenditures of less than \$50,000 to have a member of the board sign all checks *in addition* to the Treasurer. Any entity may decide to adopt a policy which requires secondary signatures on all checks. Note that a bank will clear a two-signature check with only one signature. Accordingly, if there is a requirement for a check to have two signatures, the entity will need to monitor and enforce that requirement internally.

**10. Is a two-signature check an effective control over cash payments?**

Yes, but only when accompanied by a corresponding control to verify the second signature is on all checks (see question #2) and the signers have reviewed the appropriateness of the payments.

**Utah Counties Indemnity Pool  
Internal Accounting Controls**

**SECTION I. Effective Date and Frequency of Review.**

- A. The Board originally adopted the Internal Accounting Controls Policy on August 17, 2017.
- B. These policies and procedures will be reviewed annually and revised as needed by the staff, reviewed by the UCIP Audit Committee and approved by the UCIP Board of Directors.

**SECTION II. Purpose.**

- A. The purpose of these policies and procedures is to describe all accounting procedures currently in use at the Utah Counties Indemnity Pool (UCIP) and to ensure that the financial statements conform to generally accepted accounting principles; assets are safeguarded; and finances are managed with accuracy, efficiency, and transparency.

**SECTION III. Authority.**

- A. All UCIP staff and Board of Directors, with a role in the management of fiscal and accounting operations, are expected to comply with these policies and procedures.

**SECTION IV. Applicability and Scope.**

**SECTION V. Definitions**

**SECTION VI. Policy Statements**

- A. Division of Fiscal and Accounting Responsibilities

- 1. **Board of Directors**

- a. Reviews and approves the annual budget.
- b. Reviews the annual and periodic financial statements and information.
- c. Reviews the Chief Executive Officer's performance annually and establishes the salary.
- d. Appoints three members of the Board to be authorized signers on the bank accounts.
- e. Appoints four members of the Board to serve as the Audit Committee.

- f. Appoints a Budget Officer, a Chief Administrative Officer, a Clerk, a Deputy Treasurer, a Purchasing Agent and a Records Officer.
- g. Reviews and approves all vendor contracts.
- h. Reviews and approves all expenditures and credit card transactions.
- i. Reviews and advises staff on internal controls and accounting policies and procedures.
- j. Reviews and approves the annual independent audit of financial statements.
- k. Reviews and approves policies and procedures including but not limited to: Board Compensation, Board Training, Dividend, Electronic Meeting, GRAMA, Internal Accounting Controls, Investment, Minutes Recordings and Records, Net Asset Management, Personnel, Purchasing, ~~Travel~~ Reimbursement.

## 2. Audit Committee

- a. Reviews with the independent auditor the *Audit Plan* prior to the examination of UCIP's financial statements and adhere to the responsibilities and role of the Committee during the audit.
- b. Reviews the professional standards requirements with the independent auditor upon the completion and issuance of the draft audit.
- c. Reviews the draft audit with the Board of Directors for compliance and conformity.
- d. Reviews audit findings and management's responses with the Board of Directors.
- e. Maintains and adheres to the responsibilities outlined in the UCIP Investment Policy.
- f. Designs and implements programs and controls to prevent and detect fraud.

## 3. Chief Executive Officer

- a. Is the Board appointed Chief Administrative Officer.
- b. Is the Board appointed Purchasing Agent.
- c. Is the Board appointed Deputy Treasurer.
- d. Reviews and approves all financial reports including cash flow projections.

- e. Sees that an appropriate budget is developed annually.
- f. Reviews and approves all expenditures.
- g. Approves inter-account bank transfers.
- h. Reviews completed monthly bank reconciliations.
- i. Makes bank deposits.
- j. Reviews and approves all contracts and presents them to the Board of Directors for ratification.
- k. Adheres to the responsibilities outlined in the UCIP Investment Policy.
- l. Oversees the adherence to all internal controls.

**4. Chief Financial Officer**

- a. Is the Board appointed Budget Officer.
- b. Is the Board appointed Clerk.
- c. Is the Board appointed Records Officer.
- d. Assists Chief Executive Officer with the development of annual budget.
- e. Monitors budget.
- f. Reviews and manages cash flow.
- g. Manages the petty cash fund.
- h. Reviews and processes payroll and is responsible for all personnel files.
- i. Overall responsibility for data entry into accounting system and integrity of accounting system data.
- j. Reviews all incoming invoices and prepares all outgoing invoices.
- k. Approves and processes all expenditures.
- l. Monitors and manages all expenses to ensure most effective use of assets.
- m. Reviews and approves all reimbursements requests.
- n. Processes all inter-account bank transfers.

- o. Oversees expense allocations including credit card transactions.
- p. Enters accounts receivable for deposit.
- q. Prepares all financial reports.
- r. Reconciles bank statements and investments financials for approval by the Chief Executive Officer.
- s. Adheres to the responsibilities outlined in the UCIP Investment Policy.
- t. Monitors and makes recommendations for asset retirement and replacement.
- u. Reports budget, investments and financial statements to the Utah State Auditor.
- v. Reports revenue and expense quarterly to the Utah Transparency website using the Uniform Chart of Accounts for Local Governments required by the Utah State Auditor's Office.
- w. Reports compensation annually to the Utah Transparency website.
- x. Reviews, revises, and maintains internal accounting controls and procedures.

## **5. Operations Specialist**

- a. Receives, opens and date stamps all incoming mail.
- b. Logs in all received checks and stamps for deposit only to the operating account.
- c. Enters all claim expenditures into the accounting system.
- d. Maintains all W-9 IRS Taxpayer Identification Number and Certification forms to verify all payees.

## **B. Chart of Accounts and General Ledger**

- 1. UCIP has adopted the uniform chart of accounts for local governments developed by the Utah State Auditor to collect financial information that can be analyzed and compared across entities. UCIP's chart of accounts is specific to its operational needs and the needs of its financial statements. UCIP reports as a single enterprise fund. Under this method of accounting, revenues are recognized when they are earned and expenses are recognized when they are incurred. The Chief Financial Officer is responsible for maintaining the chart of accounts and revising as necessary.



2. The general ledger is automated and maintained using UCIP's accounting system. All input and balancing is the responsibility of the Chief Financial Officer with final approval by the Chief Executive Officer.
3. The Chief Executive Officer reviews the general ledger on a periodic basis for any unusual transactions.

#### C. Cash Receipts

1. Cash receipts generally arise from member contributions, subrogation, salvage, training registrations and partner sponsorships.
2. The principal steps in the cash receipts process are:
  - a. The Operations Specialist receives incoming mail, opens, date stamps, and distributes the mail.
  - b. The Operations Specialist enters all checks into a log and stamps all checks "for deposit only,".
  - c. The Operations Specialist matches the checks to the invoices and scans a copy of the checks.
  - d. The Operations Specialist and delivers the checks to the Chief ~~Financial Executive~~ Officer with a copy of the check to the Chief Financial Officer.
  - e. In a timely manner, the Chief Financial Officer enters the ~~checks receivable~~ into the accounting system and generates a deposit slip ~~is generated for the Chief Executive Officer to print.~~ A scanned image of the check(s) is electronically attached to the deposit in the accounting system.
  - f. ~~The Chief Financial Officer makes two hard copies of each check, one of which is kept with the deposit slip detail. The Chief Financial Officer delivers the checks and deposit slip to the Chief Executive Officer.~~
  - g. The Chief Executive Officer prints the deposit slip and verifies that the amount of the check and the amount listed on the deposit slip match. Once the amounts are verified, the Chief Executive Officer takes the deposit to UCIP's financial institution and returns the deposit receipt and deposit slip detail to the Chief Financial Officer to attach to the ~~deposit slip detail and~~ check copy(ies).
  - h. All cash received will be counted, verified, and signed off by the Chief Financial Officer and another available staff member. The cash will immediately be posted using the appropriate allocation. A receipt will be given to the paying party and a copy kept for internal purposes. The cash will be kept in a locked, secure location and deposited, ideally within 24 business hours.



D. Inter-Account Bank Transfers

The Chief Financial Officer monitors the balances in the bank accounts to determine when there is a shortage or excess in the checking account. The Chief Financial Officer recommends to the Chief Executive Officer when a transfer should be made to maximize the potential for earning interest. The Chief Financial Officer is directed by the Chief Executive Officer when to make a transfer and in what amount. A copy of the transfer is given to the Chief Executive Officer to sign and the Secretary-Treasurer of the Board to ratify.

E. Cash Disbursements and Expense Allocations

1. Cash disbursements are generally made for:
  - a. Payments to vendors for goods and services.
  - b. Payments to attorneys for defense of claims or gross proceeds.
  - c. Payments to claimants or members.
  - d. License fees and dues.
  - e. Staff training and development.
  - f. Memberships and subscriptions.
  - g. Risk Management training for members.
  - h. Employee reimbursements.
  - i. Board mileage.
  - j. Marketing/promotional materials
2. Disbursements for claims are entered into UCIP's accounting system by the Operations Specialist. Disbursements for accounts payable are entered into UCIP's accounting system by the Chief Financial Officer. All disbursements are processed weekly via electronic Automated Clearing House (ACH) or bill pay through UCIP's financial institution by the Chief Financial Officer. A secondary approval for ACH disbursements are made by the Chief Executive Officer through the financial institution. Copies of all disbursements and supporting documentation/invoices are provided to the Chief Executive Officer to approve that the amounts entered and the supporting documentation/invoices match. All documentation is also provided to the Secretary-Treasurer of the Board to approve. All disbursements are provided to the Board to ratify.
3. Requests for cash disbursements are submitted to the Chief Financial Officer in the following ways:

- a. Original invoice.
  - b. Claim documentation.
  - c. Employee expense report or reimbursement request.
  - d. Board mileage/expense reimbursement request.
4. Every employee and Board Member expense report or reimbursement request must be documented on the approved form with receipts attached. Employees follow the Reimbursement Policy approved by the Board for lodging, meals and incidentals, mileage and other expenditures.
  5. The Chief Financial Officer reviews all requests for payment and:
    - a. Verifies expenditure and amount.
    - b. Approves for payment if in accordance with budget.
    - c. Provides or verifies appropriate allocation information.
    - d. Provides date of payment taking into account cash flow projections.
    - e. Processes the reimbursement in accordance with the cash disbursements controls.
    - f. Files all backup documentation in the appropriate file.

F. Credit Card Policy and Charges

1. All staff members who are authorized to carry an organization credit card will be held personally responsible in the event that any charge is deemed personal or unauthorized. Unauthorized use of the credit card includes: personal expenditures of any kind; expenditures which have not been properly authorized; meals, entertainment, gifts, or other expenditures which are prohibited by budgets, laws, and regulations, and the entities from which UCIP receives funds.
2. The receipts for all credit card charges will be given to the Chief Financial Officer within two weeks of the purchase along with proper documentation. The Chief Financial Officer will verify all credit card charges with the monthly statements and will post the expenses to the proper uniform account and process the payment to the financial institution. The monthly statement and supporting documentation and receipts will be submitted to the Secretary-Treasurer of the Board for approval and presentation to the Board for ratification.

G. Accruals

1. To ensure a timely close of the General Ledger, UCIP may book accrual entries. Some accruals will be made as recurring entries.
2. Accruals to consider:
  - a. Monthly interest earned on investments.
  - b. Recurring expenses, including employee vacation and sick leave accrual, prepaid expenses, depreciation, etc.

H. Bank Account Reconciliations.

1. The bank statements are provided electronically from UCIP's financial institution to the Chief Financial Officer.
2. The Chief Financial Officer timely reconciles the bank statements as follows: a comparison of dates and amounts of deposits as shown in the accounting system and on the statement, a comparison of inter-account transfers, an investigation of any rejected items, a comparison of cleared disbursements with the accounting record including amount, payee, and sequential check numbers.
3. The Chief Financial Officer will investigate any checks that are outstanding over six months.
4. The Chief Financial Officer will attach the completed bank reconciliation to the applicable bank statement, along with all documentation including the account transaction report and give it to the Chief Executive Officer to review, approve, date and sign.

I. Petty Cash

1. Petty cash is maintained by UCIP. The cash is to be used for miscellaneous or unexpected purchases and the same approval procedures apply as mentioned in the cash disbursement section.
  - a. Petty cash will not exceed \$100 and is kept in a locked file at all times.
  - b. The Chief Financial Officer oversees petty cash.
  - c. Receipts for items purchased with petty cash are kept with the petty cash.
  - d. An accounting of all allocations is kept with the petty cash.
  - e. The Chief Financial Officer and the Chief Executive Officer together will periodically count the petty cash.

f. No checks will be cashed by the petty cash fund.

J. Property and Equipment.

1. Property and equipment includes items such as:
  - a. Office furniture and equipment.
  - b. Computer hardware.
  - c. Computer software.
  - d. Land
2. It is the organization's policy to capitalize all items which have a unit cost greater than \$500. Items purchased with a value or cost less than \$500 will be expensed in the period purchased.
3. Depreciation on furniture, equipment and electronic data processing equipment is provided over the estimated useful lives of the assets on the straight-line method of accounting. Useful lives vary from three to five years.
4. Land is exempt from depreciation.
  - a. A Fixed Asset Log is maintained by the Operations Specialist including date of purchase, asset description, value and identification number.
  - b. The Log will be reviewed by the Chief Financial Officer.
  - c. Annually, a physical inspection and inventory will be taken of all fixed assets and reconciled to the general ledger balances.
  - d. Depreciation is recorded quarterly.

K. Personnel Records

1. All personnel files contain the following documents: an application and/or résumé date of employment, position and pay rate, authorization of payroll deductions, W-4 withholding authorization, termination data (where applicable), a signed acknowledgement of receipt of the Personnel Policy, an emergency contact form, and other forms as deemed appropriate by the Chief Financial Officer.
2. All employees will fill out an I-9 form and submit the allowable forms of identification to the Chief Financial Officer.
3. The completed I-9 forms will be kept in a secure location separate from the personnel files.

4. All personnel files are to be kept in a secure, locked file cabinet and accessed only by authorized personnel.

L. Payroll Processing

1. Timesheets are to be prepared by staff on the approved form and submitted on the 15<sup>th</sup> and the last day of the month.
2. Timesheets are to be kept on a daily basis and prepared electronically.
3. The Chief Financial Officer will process payroll in a timely manner and record vacation time, holiday hours, sick time, and any other information deemed necessary to properly reflect time worked.
4. Payroll is processed electronically and deposited directly into each employee's personal account on the 15<sup>th</sup> and the last day of each month. If the 15<sup>th</sup> or the last day of the month falls on a weekend or holiday, payroll will be processed the Friday before the weekend or the day before the holiday.
5. Employees receive a verification stub when payroll is processed.
6. If the employee requests that his/her check be turned over to a third party, the request must be made in writing prior to distribution.
7. The Chief Executive Officer will review payroll expenditures and allocations monthly.
8. All federal and state payroll expenses and reports will be prepared and filed appropriately.
9. All W-2 statements are issued to employees prior to January 31<sup>st</sup> of the following year for the prior calendar year.

M. End of Month and Fiscal Year-End Close.

1. The Secretary-Treasurer of the Board will review and sign off on all month- and year-end journal entries. They will be printed and filed for audit trail purposes.
2. At the end of each quarter and fiscal year end, the Chief Executive Officer will review all balance sheet accounts including verification of the following balances: cash accounts match the bank reconciliations, fixed assets accounts reflect all purchases, investments, retirements, accounts receivable and payable accounts match outstanding amounts due and owed.
3. The income and expense accounts review will include reconciliation to amounts received and expended and verification that payroll expenses match the payroll reports including federal and state payroll tax filings.



4. Once the final quarterly and fiscal year-end financial statements are run, reviewed, and approved by the Chief Financial Officer and the Chief Executive Officer, no more entries or adjustments will be made into that month or year's ledgers.
5. All other appropriate government filings including those required by the state tax board and attorney general's office will be completed and filed with the appropriate agency.

N. Financial Reports

1. The Chief Financial Officer will prepare the quarterly and annual financial reports for distribution to the Board. The reports will include: balance sheet, statement of income and expenses and cash flow projection.
2. Quarterly and annual financial reports will be submitted to the Audit Committee and Board for review and approval.

O. Fiscal Policy Statements

1. All cash accounts owned by UCIP will be held in financial institutions which are insured by the FDIC. No bank account will carry a balance over the FDIC insured amount.
2. Employee or public personal checks will not be cashed through the petty cash fund.
3. No salary advances will be made under any circumstances.
4. Travel cash advances must be pre-approved by the Chief Executive Officer.
5. Reimbursements will be paid upon complete expense reporting and approval using the official UCIP form.
6. The Chief Executive Officer, the Claims Manager, the Chief Financial Officer and three designated Board members are the signatories on UCIP's bank accounts.
7. Bank statements will be reconciled monthly.
8. Correction fluid and/or tape will never be used in preparing timesheets or any accounting documents.
9. Accounting and personnel records will be kept in locked file cabinets in the Chief Financial Officer's office and only the Chief Executive Officer will have access to the keys.



## Memorandum

To: UCIP Board of Directors  
From: Johnnie Miller, CEO  
Date: February 8, 2018  
RE: Appointments

There are several appointed positions identified in statute that staff currently holds. For clarity, appointments for these positions should be made on a regular basis. I recommend making the following appointments:

**Budget Officer**

The CFO has been functioning as the Budget Officer, and I recommend re-appointment of the CFO to that position.

**Chief Administrative Officer**

The CEO has been functioning as the Chief Administrative Officer, and I recommend re-appointment of the CEO to that position.

**Records Officer**

The CFO has been functioning as the Records Officer, and as the CAO I recommend that I re-appoint the CFO to that position.

**Purchasing Agent**

The CEO has been functioning as the Purchasing Agent, and I recommend re-appointment of the CEO to that position.

**Clerk**

The CFO has been functioning as the Clerk, and I recommend re-appointment of the CFO to that position.

**Deputy Treasurer**

Based on the Audit Alert issued by the State Auditor's Office regarding separation of duties between the Clerk and Treasurer, I recommend the Board appoint the CEO as Deputy Treasurer to allow me to undertake the day to day functions of the Treasurer position, under the direction of the Board member serving as Treasurer.

JRM/jrm



## Memorandum

To: UCIP Board of Directors  
From: Johnnie Miller, CEO  
Date: February 5, 2018  
RE: Staff Compensation Market Comparisons

As you directed at your meeting of December 21, 2017, I have researched options for conducting an updated market comparison of compensation for UCIP staff positions. The last such study was conducted in 2007 with compensation adjustments approved by the Board in 2008.

As I pointed out during your December meeting, the Association of Governmental Risk Pools (AGRiP) has conducted compensation studies for staff positions of government pools in the past, which UCIP has participated in. AGRiP has restructured their program for providing compensation comparison data to members. For staff positions, AGRiP has retained the services of a professional compensation study group, Economic Research Institute (ERI), who has compiled information on pool staff positions utilizing AGRiP survey information. AGRiP members can now provide AGRiP with a list of the staff positions they are seeking comparisons for, and ERI provides the member with comparison data generated by considering the data from other AGRiP members around the country with industry data for the state/city in which the inquiring member pool operates. I believe utilizing this AGRiP member service will provide accurate comparison data for the Board's consideration.

I recommend requesting AGRiP provide us compensation comparisons for the CFO, Claims Manager, Operations Specialist and Education/Training Specialist positions. The results could be reviewed first by the Personnel Committee of the Board, with a recommendation from that Committee to the Board on any adjustments made in conjunction with the budgeting process for 2019.

AGRiP continues to conduct a member survey based study of compensation for the chief executive position, which will be conducted in the spring of 2018, with results available to participating pool members in late 2018.

JRM/jrm





## Memorandum

To: UCIP Board of Directors  
From: Johnnie Miller, CEO  
Date: February 5, 2018  
RE: Reimbursement of Defense Costs for Investigations and Criminal Charges

At the UCIP Annual Membership Meeting held on November 16, 2017, Beaver County Sheriff Cameron Noel spoke to the membership regarding his concerns regarding reimbursement of defense costs of county elected and appointed officials while they are under investigation for actions taken in their capacity as a county official. As a result of the discussion, the membership voted to direct UCIP to approach the legislature to amend statute to provide additional protection to county officials from costs of legal counsel to represent them when they are under investigation.

By way of explanation, the current statute (UCA 52-6) requires a county to reimburse reasonable attorney's fees to a county officer, which includes employees, if they are charged in connection with or arising out of any act or omission during performance of duties, within the scope of employment, or under color of authority, and are acquitted of those charges. Read literally (which is how statutes are to be read) the county would only need to reimburse cost of representation from the time they are charged to the time they are acquitted. In Sheriff Noel's circumstance, he was under investigation by the FBI for alleged excessive force for several months, which required him to retain counsel. The FBI did not eventually charge Sheriff Noel, and therefore, the statute was not triggered, leaving the Sheriff with several thousand dollars of attorney's fees which the county was not obligated to reimburse.

I have approached high ranking legislators in both the House and Senate to discuss how the statute might be amended to extend the reimbursement to costs arising out of investigations. I also discussed with these legislators that the statute could be amended to reverse current case law on the statute which prohibits the county from providing the officer legal representation in a manner where the county could control those costs. Both legislators indicated that while they would support such legislation, they were not willing to file a bill this session on this issue, due to the record number of bills anticipated. Both suggested working on this issue over the summer and having a draft bill ready for the 2019 legislative session.

JRM/jrm





# Entity: Utah Counties Indemnity Pool

## Body: Board of Directors

**Subject:** Administrative Services

**Notice Title:** Board of Directors Meeting

**Meeting Location:** 5397 S Vine St  
Murray 84107-6757

**Event Date & Time:** February 15, 2018  
February 15, 2018 01:00 PM - February 15, 2018 04:00 PM

**Description/Agenda:** Introduction of Education & Training Specialist  
 Review/Excuse Board Members Absent  
 Review/Approve December 21, 2017 Meeting Minutes  
 Ratification/Approval of Payments and Credit Card Transactions  
 Review/Approve Interest Charged on Late Contribution Payment  
 Review/Approve Director/Officer Conflict of Interest Statements  
 Review/Approve County Related Entities Membership  
 Review/Approve Coverage Addendum Amendments-Member Endorsement  
 Review/Approve Board Training Policy Amendments  
 Review/Approve Investment Policy Amendments  
 Review/Approve Service Contracts  
 Review/Approve Law Enforcement Committee Chair Resignation from the Board  
 Nominating Committee Report-Review/Appoint Law Enforcement Committee Chair  
 Review/Appoint Members of the Committees of the Board  
 Audit Committee Report-Review/Approve Separation of Duties  
 Review/Approve Internal Accounting Controls Policy Amendments  
 Review/Approve Executive Staff Appointments  
 Personnel Committee Report-HRA/Compensation Analysis  
 Set Date and Time for Closed Meeting to Discuss Character, Professional Competence, Physical/Mental Health of an Individual  
 Action on Personnel Matters  
 Set Date and Time for Closed Meeting to Discuss Pending or Reasonably Imminent Litigation  
 Action on Litigation Matters  
 Chief Executive Officer's Report  
 Other Business

**Notice of Special Accommodations:**

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary

communicative aids and services) during this meeting should notify Sonya White at the Utah Counties Indemnity Pool, 5397 S Vine St, Murray, UT 84107-6757, or call 801-565-8500, at least three days prior to the meeting.

**Notice of Electronic or telephone participation:**

Any Member of the Utah Counties Indemnity Pool Board of Directors may participate telephonically.

**Other information:**

**Contact Information:**

Sonya White  
(801)307-2113  
sonya@ucip.utah.gov

**Posted on:**

February 14, 2018 12:49 PM

**Last edited on:**

February 14, 2018 12:49 PM

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